

**Amendments to the Claims:**

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1-37. (Canceled)

38. (Previously Presented) An etching method comprising the step of etching a semiconductor silicon wafer by using an etchant prepared by immersing stainless steel in an alkali aqueous solution for not less than 10 hours.

39-42. (Canceled)

43. (Withdrawn) The etching method as claimed in claim 39, wherein the etchant comprises an alkali aqueous solution in which a reducing agent is dissolved, the reducing agent having a lower oxidation potential compared with an oxidation-reduction potential of a metal ion existing in the alkali aqueous solution.

44. (Withdrawn) The etching method as claimed in claim 43, wherein the reducing agent is one kind or not less than two kinds selected from the group consisting of dithionite, hypophosphite, boron hydride compound, aldehyde genera, and hydrazine compound.

45. (Withdrawn) The etching method as claimed in claim 40, wherein the etchant comprises an alkali aqueous solution in which silicon is dissolved.